



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: 222 MAIN STREET
P.O. BOX 796
CORNELL, WI 54732

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CORNELL MUNICIPAL WATER AND ELECTRIC UTILITY**Utility Address:** 222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732

When was utility organized? 12/31/1931**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DEJONGH**Title:** ADMINISTRATOR/CLERK/TREASURER**Office Address:**

222 MAIN STREET

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3710**Fax Number:** (715) 239 - 3706**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407 EXT 104**Fax Number:** (715) 832 - 0475**E-mail Address:** www.wipfli.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:****Date of most recent audit report:** 3/11/1998**Period covered by most recent audit:** 1/1/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ED JENNEMAN**Title:** SUPERINTENDENT**Office Address:**

222 PARK ROAD

P.O. BOX 796

CORNELL, WI 54732-0796

Telephone: (715) 239 - 3717**Fax Number:** (715) 239 - 3714**E-mail Address:**

Name of utility commission/committee: Cornell Utility Commission

Names of members of utility commission/committee:

MR RAY GAVITT

MR JACK GEIST

MR BILL KRANK, CHAIRMAN

MR MARK NODOLF

MR ROD PATTEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	920,520	932,545	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	724,813	743,611	2
Depreciation Expense (403)	55,346	55,137	3
Amortization Expense (404-407)	0		4
Taxes (408)	73,158	74,870	5
Total Operating Expenses	853,317	873,618	
Net Operating Income	67,203	58,927	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	67,203	58,927	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	58	591	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	1,126	1,452	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	1,184	2,043	
Total Income	68,387	60,970	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,387	60,970	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,375	32,702	14
Amortization of Debt Discount and Expense (428)	1,524	1,524	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,899	34,226	
Net Income	35,488	26,744	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	454,393	427,649	20
Balance Transferred from Income (433)	35,488	26,744	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	489,881	454,393	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Electric Utility Investments	62	5
Interest on Water Utility Investments	713	6
Interest on Water Frontage Assessments	351	7
Total (Acct. 419):	1,126	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	88	466			554	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	72	304			376	3
Materials	30	62			92	4
Taxes	5	23			28	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	107	389	0	0	496	
Net income (or loss)	(19)	77	0	0	58	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	224,148	696,372	0	0	920,520	1
Less: interdepartmental sales	0	6,548	0		6,548	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	224,148	689,824	0	0	913,972	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	36,522		36,522	1
Electric operating expenses	64,182		64,182	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	375		375	6
Other nonutility expenses			0	7
Water utility plant accounts	643		643	8
Electric utility plant accounts	8,671		8,671	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	110,393	0	110,393	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,595,595	2,565,788	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,122,853	1,049,106	2
Net Utility Plant	1,472,742	1,516,682	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	7,363	8,163	6
Special Funds (125)	11,826	12,337	7
Total Other Property and Investments	19,189	20,500	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	249,210	234,899	8
Temporary Cash Investments (132)	20,236	19,739	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	91,335	84,325	11
Other Accounts Receivable (143)	630	630	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	77,100	86,276	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	438,511	425,869	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,445	5,969	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,445	5,969	
Total Assets and Other Debits	1,934,887	1,969,020	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,572	205,572	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	489,881	454,393	23
Total Proprietary Capital	695,453	659,965	
LONG-TERM DEBT			
Bonds (221)	335,675	387,075	24
Advances from Municipality (223)	95,879	115,879	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	431,554	502,954	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	51,428	59,233	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	485	400	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	14,610	13,317	33
Total Current and Accrued Liabilities	66,523	72,950	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	741,357	733,151	41
Total Liabilities and Other Credits	1,934,887	1,969,020	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,312,801	0	0	1,048,077	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	234,717				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,547,518	0	0	1,048,077	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	303,570	0	0	819,283	10
Total Accumulated Provision	303,570	0	0	819,283	
Net Utility Plant	1,243,948	0	0	228,794	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	280,325	768,781			1,049,106	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,809	33,537			55,346	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,725				1,725	6
Accruals charged other						7
accounts (specify):						8
Transportation A/C #933	846	16,603			17,449	9
Salvage		972			972	10
Other credits (specify):						11
					0	12
Total credits	24,380	51,112	0	0	75,492	13
Debits during year						14
Book cost of plant retired	1,135	610			1,745	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,135	610	0	0	1,745	19
Balance End of Year	303,570	819,283	0	0	1,122,853	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.82%	3.71%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other				57,551	57,551	66,484	2
Total Electric Utility					57,551	66,484	

Account	Total End of Year	Amount Prior Year	
Electric utility total	57,551	66,484	1
Water utility	19,549	19,792	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	77,100	86,276	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1985 G. O. Refunding Bonds	1,524	428	4,445	1
Total			4,445	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	205,572	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>205,572</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1985 G. O. Refunding Bonds	11/01/1985	12/01/2000	7.00%	180,000	1
1991 FmHA Revenue Bonds	05/10/1991	05/01/2031	6.00%	155,675	2
Total Bonds (Account 221):				335,675	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General Fund	12/31/1994	12/31/2004	0.00%	95,879	1
Total for Account 223				95,879	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	42,443	2
Charged electric department expense	30,715	3
Charged sewer department expense	546	4
Other (explain):		
Charged to income from merchandising and jobbing	28	5
Total Accruals and other credits	73,732	
Taxes paid during year:		
County, state and local taxes	64,393	6
Social Security taxes	7,565	7
PSC Remainder Assessment	1,190	8
Other (explain):		
Wisconsin gross receipts tax	584	9
Total payments and other debits	73,732	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1985 G. O. Refunding Bonds		22,188	22,188	0	1
1991 FmHA Revenue Bonds		9,187	9,187	0	2
Subtotal	0	31,375	31,375	0	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	0	31,375	31,375	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	605,864	127,287				733,151	1
Add credits during year:							
For Services	1,282	6,924				8,206	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	607,146	134,211	0	0	0	741,357	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	215,775					215,775	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Water frontage assessments	7,363	2
Total (Acct. 124):	7,363	
Special Funds (125):		
FmHA Redemption Account	3,812	3
FmHA Reserve Account	8,014	4
Total (Acct. 125):	11,826	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,161	6
Electric	77,174	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	91,335	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
Water - Work Receivable	630	12
Total (Acct. 143):	630	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,310,388	1,035,586	0	0	2,345,974	1
Materials and Supplies	19,670	62,017	0	0	81,687	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	291,947	794,032	0	0	1,085,979	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	606,505	130,749	0	0	737,254	6
Other (specify):						
NONE					0	7
Average Net Rate Base	431,606	172,822	0	0	604,428	
Net Operating Income	75,328	(8,125)	0	0	67,203	8
Net Operating Income as a percent of Average Net Rate Base	17.45%	-4.70%	N/A	N/A	11.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	205,572	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	472,137	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	677,709	
Net Income		
Net Income	35,488	5
Percent Return on Proprietary Capital	5.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	220,228	1
Total Sales of Water	220,228	
Other Operating Revenues		
Forfeited Discounts (470)	685	2
Miscellaneous Service Revenues (471)	1,284	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,951	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,920	
Total Operating Revenues	224,148	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	23	8
Pumping Expenses (620-625)	9,113	9
Water Treatment Expenses (630-635)	11,087	10
Transmission and Distribution Expenses (640-655)	13,589	11
Customer Accounts Expenses (901-904)	6,683	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,073	14
Total Operation and Maintenance Expenses	84,568	
Other Operating Expenses		
Depreciation Expense (403)	21,809	15
Amortization Expense (404-407)		16
Taxes (408)	42,443	17
Total Other Operating Expenses	64,252	
Total Operating Expenses	148,820	
NET OPERATING INCOME	75,328	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	100	175	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	100	175	
Metered Sales to General Customers (461)				
Residential	551	22,343	91,485	4
Commercial	88	8,159	25,131	5
Industrial	11	1,088	2,869	6
Total Metered Sales to General Customers (461)	650	31,590	119,485	
Private Fire Protection Service (462)	5		3,383	7
Public Fire Protection Service (463)			91,752	8
Other Sales to Public Authorities (464)	10	1,600	5,433	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	666	33,290	220,228	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	91,752	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	91,752	
Forfeited Discounts (470):		
Customer late payment charges	685	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	685	
Miscellaneous Service Revenues (471):		
Water Initiation Fee	1,284	7
Total Miscellaneous Service Revenues (471)	1,284	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,891	10
Other (specify):		
Miscellaneous	60	11
Total Other Water Revenues (474)	1,951	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	23	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	23	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,548	7
Operation Supplies and Expenses (623)	2,219	8
Maintenance of Pumping Plant (625)	346	9
Total Pumping Expenses	9,113	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,259	10
Chemicals (631)	6,791	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	37	13
Total Water Treatment Expenses	11,087	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,707	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	464	16
Maintenance of Mains (651)	1,564	17
Maintenance of Services (652)	3,762	18
Maintenance of Meters (653)	107	19
Maintenance of Hydrants (654)	2,985	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	13,589	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,183	22
Accounting and Collecting Labor (902)	4,802	23
Supplies and Expenses (903)	698	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,683	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,970	27
Office Supplies and Expenses (921)	5,552	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,105	30
Property Insurance (924)	2,832	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	16,695	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,188	35
Transportation Expenses (933)	1,731	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	44,073	
Total Operation and Maintenance Expenses	84,568	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,979	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		546	2
Net property tax equivalent		39,433	
Social Security		2,724	3
PSC Remainder Assessment		286	4
Other (specify): NONE			5
Total tax expense		42,443	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226410				3
County tax rate	mills		4.381340				4
Local tax rate	mills		8.565050				5
School tax rate	mills		13.405500				6
Voc. school tax rate	mills		1.966660				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.544960				10
Less: state credit	mills		2.602480				11
Net tax rate	mills		25.942480				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.565050				14
Combined School Tax Rate	mills		15.372160				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.937210				17
Total Tax Rate	mills		28.544960				18
Ratio of Local and School Tax to Total	dec.		0.838579				19
Total tax net of state credit	mills		25.942480				20
Net Local and School Tax Rate	mills		21.754824				21
Utility Plant, Jan. 1	\$	1,542,692	1,542,692				22
Materials & Supplies	\$	19,792	19,792				23
Subtotal	\$	1,562,484	1,562,484				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,562,484	1,562,484				26
Assessment Ratio	dec.		0.882116				27
Assessed Value	\$	1,378,292	1,378,292				28
Net Local & School Rate	mills		21.754824				29
Tax Equiv. Computed for Current Year	\$	29,985	29,985				30
Tax Equivalent per 1994 PSC Report	\$	39,979					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,979					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	933		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	27,322		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	28,255	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	11,468	1,879	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	14,905		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	1,688		20
Total Pumping Plant	28,061	1,879	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	5,092		23
Total Water Treatment Plant	5,092	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,297		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			933	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			27,322	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	28,255	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,347	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,905	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,688	20
Total Pumping Plant	0	0	29,940	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,092	23
Total Water Treatment Plant	0	0	5,092	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,297	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	257,359		26
Transmission and Distribution Mains (343)	703,843		27
Fire Mains (344)			28
Services (345)	93,539	1,267	29
Meters (346)	56,899	2,284	30
Hydrants (348)	100,793	32	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,215,730	3,583	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	5,178	126	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	13,088		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	5,962	373	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)	6,609		45
Total General Plant	30,837	499	
Total utility plant in service directly assignable	1,307,975	5,961	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,307,975	5,961	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			257,359 26
Transmission and Distribution Mains (343)			703,843 27
Fire Mains (344)			0 28
Services (345)	75		94,731 29
Meters (346)	1,060		58,123 30
Hydrants (348)			100,825 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,135	0	1,218,178
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,304 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			13,088 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,335 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			6,609 45
Total General Plant	0	0	31,336
Total utility plant in service directly assignable	1,135	0	1,312,801
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,135	0	1,312,801

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,107	3,107	1
February			3,075	3,075	2
March			3,210	3,210	3
April			3,705	3,705	4
May			3,506	3,506	5
June			3,531	3,531	6
July			3,382	3,382	7
August			3,359	3,359	8
September			3,161	3,161	9
October			3,290	3,290	10
November			3,508	3,508	11
December			3,492	3,492	12
Total for year	0	0	40,326	40,326	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				3,413	14
Other utility use explanation:					15
Tower over flowed, estimated 850,000 gallons: Hydrant and main flushing, estimated 2,563,300 gallons.					
Water pumped into distribution system				36,913	16
Less: Water sold				33,290	17
Losses and unaccounted for				3,623	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				248,000	21
Date of maximum: 2/4/1997					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				56,000	24
Date of minimum: 9/2/1997					25
Total KWH used for pumping for the year				110,935	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #6	6	65	48	720,000	Yes	1
WELL #7	7	50	16	119,500	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6	#7		1
Location	PARK ROAD	PARK ROAD		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1962	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	400	100		8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	G. E.		10
Year Installed	1962	1980		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1982		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	250		10
			11
Total capacity in gallons	300,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	6,443				6,443
M	D	6.000	28,046				28,046
P	D	6.000	5,192				5,192
M	D	8.000	11,835				11,835
P	D	8.000	3,160				3,160
M	D	10.000	22,939				22,939
Total Within Municipality			77,615	0	0	0	77,615
Total Utility			77,615	0	0	0	77,615

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	357		1		356	4	1
M	1.000	245	1			246	20	2
M	1.250	4				4		3
M	1.500	8	1			9		4
M	2.000	7				7		5
M	3.000	1				1		6
M	6.000	1				1		7
Total Utility		623	2	1	0	624	24	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	628	12	15		625	32	1
1.000	7				7		2
1.250	2				2		3
1.500	5	3			8	2	4
2.000	10				10	4	5
3.000	1				1	1	6
Total:	653	15	15	0	653	39	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	512	79	7	4		23	625	1
1.000		5	1			1	7	2
1.250						2	2	3
1.500		4		3		1	8	4
2.000		3	3	2		2	10	5
3.000				1			1	6
Total:	512	91	11	10	0	29	653	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	136				136	2
Total Fire Hydrants	136	0	0	0	136	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	138
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #926 Pension and benefits were allocated more evenly during 1997. The superintendent was laid up during 1996.
-

Water Utility Plant in Service (Page W-08)

1. A/C #348 Small amount of labor painting hydrants.
-

Water Services (Page W-16)

1. Services were financed through contributions in aid of construction.
-

Hydrants and Distribution System Valves (Page W-18)

1. Utility superintendent will be informed that one half of the valves need to be operated each year.
-

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	685,576	1
Total Sales of Electricity	685,576	
Other Operating Revenues		
Forfeited Discounts (450)	3,258	2
Miscellaneous Service Revenues (451)	3,416	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,459	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	663	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	10,796	
Total Operating Revenues	696,372	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	491,227	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	48,855	11
Customer Accounts Expenses (901-904)	11,355	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	88,808	14
Total Operation and Maintenance Expenses	640,245	
Other Expenses		
Depreciation Expense (403)	33,537	15
Amortization Expense (404-407)		16
Taxes (408)	30,715	17
Total Other Expenses	64,252	
Total Operating Expenses	704,497	
NET OPERATING INCOME	(8,125)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer Forfeited Discounts	3,258	1
Total Forfeited Discounts (450)	3,258	
Miscellaneous Service Revenues (451):		
Initial Administrative Fee	1,596	2
Miscellaneous	1,820	3
Total Miscellaneous Service Revenues (451)	3,416	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Rent	3,459	5
Total Rent from Electric Property (454)	3,459	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
Miscellaneous	663	7
Total Other Electric Revenues (456)	663	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	491,227	15
Other Expenses (546)		16
Total Other Power Supply Expenses	491,227	
Total Power Production Expenses	491,227	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	878	21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	532	23
Meter Expenses (566)	213	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	19,112	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	25,863	28
Maintenance of Line Transformers (573)	246	29
Maintenance of Street Lighting and Signal Systems (574)	563	30
Maintenance of Meters (575)	1,448	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>48,855</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,792	33
Accounting and Collecting Labor (902)	7,162	34
Supplies and Expenses (903)	1,401	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>11,355</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,686	38
Office Supplies and Expenses (921)	2,373	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	4,749	41
Property Insurance (924)	5,813	42
Injuries and Damages (925)	972	43
Employee Pensions and Benefits (926)	28,904	44
Regulatory Commission Expenses (928)		45
Miscellaneous General Expenses (930)	3,916	46
Transportation Expenses (933)	26,366	47
Maintenance of General Plant (935)	29	48
Total Administrative and General Expenses	88,808	
Total Operation and Maintenance Expenses	640,245	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		24,414	1
Social Security		4,813	2
Wisconsin Gross Receipts Tax		584	3
PSC Remainder Assessment		904	4
Other (specify): NONE			5
Total tax expense		30,715	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226410				3
County tax rate	mills		4.381340				4
Local tax rate	mills		8.565050				5
School tax rate	mills		13.405500				6
Voc. school tax rate	mills		1.966660				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.544960				10
Less: state credit	mills		2.602480				11
Net tax rate	mills		25.942480				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.565050				14
Combined School Tax Rate	mills		15.372160				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.937210				17
Total Tax Rate	mills		28.544960				18
Ratio of Local and School Tax to Total	dec.		0.838579				19
Total tax net of state credit	mills		25.942480				20
Net Local and School Tax Rate	mills		21.754824				21
Utility Plant, Jan. 1	\$	1,023,096	1,023,096				22
Materials & Supplies	\$	66,484	66,484				23
Subtotal	\$	1,089,580	1,089,580				24
Less: Plant Outside Limits	\$	143,195	143,195				25
Taxable Assets	\$	946,385	946,385				26
Assessment Ratio	dec.		0.882116				27
Assessed Value	\$	834,821	834,821				28
Net Local & School Rate	mills		21.754824				29
Tax Equiv. Computed for Current Year	\$	18,161	18,161				30
Tax Equivalent per 1994 PSC Report	\$	24,414					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,414					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	476		34
Structures and Improvements (361)			35
Station Equipment (362)	92,459		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	137,782	2,624	38
Overhead Conductors and Devices (365)	113,190	7,110	39
Underground Conduit (366)	12,110		40
Underground Conductors and Devices (367)	60,573	5,337	41
Line Transformers (368)	182,948	2,900	42
Services (369)	75,811	5,429	43
Meters (370)	46,995	1,027	44
Installations on Customers' Premises (371)	733		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	102,854	265	47
Total Distribution Plant	825,931	24,692	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)	25,042		49
Office Furniture and Equipment (391)	14,971	277	50
Computer Equipment (391.1)			51
Transportation Equipment (392)	131,158		52
Stores Equipment (393)	3,279		53
Tools, Shop and Garage Equipment (394)	7,096		54
Laboratory Equipment (395)			55
Power Operated Equipment (396)	1,418	622	56
Communication Equipment (397)			57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			476 34
Structures and Improvements (361)			0 35
Station Equipment (362)			92,459 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			140,406 38
Overhead Conductors and Devices (365)	60		120,240 39
Underground Conduit (366)			12,110 40
Underground Conductors and Devices (367)			65,910 41
Line Transformers (368)			185,848 42
Services (369)			81,240 43
Meters (370)	550		47,472 44
Installations on Customers' Premises (371)			733 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			103,119 47
Total Distribution Plant	610	0	850,013
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			25,042 49
Office Furniture and Equipment (391)			15,248 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			131,158 52
Stores Equipment (393)			3,279 53
Tools, Shop and Garage Equipment (394)			7,096 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			2,040 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	14,201		58
Other Tangible Property (399)			59
Total General Plant	197,165	899	
Total utility plant in service directly assignable	1,023,096	25,591	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 1,023,096	 25,591	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			14,201 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	198,064
Total utility plant in service directly assignable	610	0	1,048,077
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	610	0	1,048,077

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	1.16	23.24	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		2.30	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	2,500	Thursday	01/16/1997	11:45	1,360	1
February	02	2,287	Wednesday	02/26/1997	10:45	1,121	2
March	03	2,266	Thursday	03/27/1997	09:00	1,088	3
April	04	2,234	Tuesday	04/29/1997	12:00	1,076	4
May	05	2,204	Wednesday	05/28/1997	11:00	962	5
June	06	2,118	Thursday	06/26/1997	12:00	917	6
July	07	2,161	Tuesday	07/29/1997	14:00	1,068	7
August	08	1,857	Friday	08/29/1997	12:00	910	8
September	09	1,960	Monday	09/29/1997	10:15	916	9
October	10	1,981	Wednesday	10/22/1997	10:15	917	10
November	11	2,141	Wednesday	11/26/1997	10:00	1,143	11
December	12	2,208	Friday	12/26/1997	11:15	1,302	12
Total		25,917				12,780	

System Name CORNELL MUNICIPAL ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	NORTHERN STATES POWER COMPANY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		12,780	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		12,780	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		12,145	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		12,145	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		635	27
Total Energy Losses		635	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.9687%	29
Total Disposition of Energy		12,780	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	702	5,459	1
YARD LIGHTS	YA-1		7	2
Total Sales for Residential Sales		702	5,466	
Commercial & Industrial				
COMMERICAL	CG-1	135	2,335	3
INDUSTRIAL	CP-1	14	3,846	4
INTERDEPARTMENTAL	MA-1	3	111	5
YARD LIGHTS	YA-1		20	6
Total Sales for Commercial & Industrial		152	6,312	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	5	357	7
ATHLETIC LIGHTS	MS-2	3	10	8
Total Sales for Public Street & Highway Lighting		8	367	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		862	12,145	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		312,187	(2,557)	309,630	1
		518		518	2
0	0	312,705	(2,557)	310,148	
		146,158	(1,292)	144,866	3
		200,142	(3,925)	196,217	4
		6,682	(134)	6,548	5
		1,306		1,306	6
0	0	354,288	(5,351)	348,937	
		25,972	(363)	25,609	7
		899	(17)	882	8
0	0	26,871	(380)	26,491	
				0	9
0	0	0	0	0	
0	0	693,864	(8,288)	685,576	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	N. S. P. Co.		1
Point of Delivery	SWITCHING STATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	2400/4160		4
Point of Metering	SWITCHING STATION		5
Total of 12 Monthly Maximum Demands -- kW	25,917		6
Average load factor	67.4968%		7
Total Cost of Purchased Power	491,227		8
Average cost per kWh	0.0385		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	518	841	12
February	471	650	13
March	458	630	14
April	414	662	15
May	390	563	16
June	397	519	17
July	423	645	18
August	391	519	19
September	387	529	20
October	400	518	21
November	459	684	22
December	509	793	23
Total kWh (000)	5,217	7,553	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	941	408	14,974	1
Acquired during year	6	14	315	2
Total	947	422	15,289	3
Retired during year	22			4
Sales, transfers or adjustments increase (decrease)		(2)	(1,381)	5
Number end of year	925	420	13,908	6
Number end of year accounted for as follows:				7
In customers' use	852	346	10,907	8
In utility's use		1	5	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	73	73	2,996	12
Total end of year	925	420	13,908	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	196	175,420	1
Mercury Vapor	400	26	55,822	2
Sodium Vapor	100	70	34,510	3
Sodium Vapor	250	47	65,189	4
Total		339	330,941	
Ornamental				
Sodium Vapor	250	22	28,890	5
Total		22	28,890	
Other				
NONE				6
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

1. A/C #569 & A/C #572 Utility did more maintenance on the distribution system and lines during 1997, approximately 5 blocks in 1997 as compared to 2 blocks in 1996.
 2. A/C #926 Utility superintendent was laid up during 1996 and wages were charged to this account during 1996. Also more pension and benefits were allocated during 1996.
-

Street Lighting Equipment (Page E-23)

1. The ornamental lighting includes 18 sodium vapor (250 watt) and 4 mercury vapor (400 watt). This information presented on page E-23 is not broken down because all ornamental lights are metered through one meter.
-